

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Brett & Tracy Brown
DOCKET NO.: 06-01843.001-R-1
PARCEL NO.: 04-21-125-004

The parties of record before the Property Tax Appeal Board are Brett & Tracy Brown, the appellants, and the Kendall County Board of Review.

The subject property consists of a 46,425 square foot parcel improved with a one year-old, one-story style brick and frame dwelling that contains 2,393 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 771 square foot garage and a full unfinished basement.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellants submitted a map and information on four comparable properties located in the subject's subdivision. The comparables range in size from 45,235 to 61,126 square feet of land area and have land assessments ranging from \$21,803 to \$24,374 or from \$0.39 to \$0.51 per square foot. The subject has a land assessment of \$29,891 or \$0.64 per square foot of land area.

In support of the improvement inequity argument, the appellants submitted a grid analysis of the same four comparables used to support the land inequity contention. The comparables were described as two or three year-old, brick, brick and frame, or brick, stone and frame dwellings that range in size from 2,400 to 3,300 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 800 to 874 square feet of building area and full basements, one of which has some unspecified finished area.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	23,677
IMPR.:	\$	81,362
TOTAL:	\$	105,039

Subject only to the State multiplier as applicable.

These properties have improvement assessments ranging from \$76,776 to \$101,500 or from \$31.99 to \$38.53 per square foot of living area. The subject has an improvement assessment of \$95,720 or \$40.00 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sales information on two of the four comparables used to support the inequity contention. The comparables were reported to have sold in 2003 and 2004 for prices of \$359,587 and \$426,826 or \$149.83 and \$170.73 per square foot of living area including land. The appellants' grid indicated the subject sold in 2005 for \$270,000, although elsewhere in their petition they indicated they paid \$85,000 for the subject's lot in April 2004 and \$270,000 for the buildings in August 2004. However, the appellants also indicated they built the subject dwelling themselves and acted as their own general contractor. No estimate of the value of this service was provided, nor was a contractor's affidavit or written summary of total cost submitted. The appellants' petition further indicated the subject sold again in November 2006 for \$430,000. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$97,000, its land assessment be reduced to \$21,000 and its improvement assessment be reduced to \$76,000 or \$31.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$125,611 was disclosed. The subject has an estimated market value of \$369,010 or \$154.20 per square foot of living area including land, as reflected by its assessment and Kendall County's 2006 three-year median level of assessments of 34.04%.

In support of the subject's land assessment, the board of review submitted the lot sizes of 45,964 and 50,122 square feet for two comparables, but no land assessments. The Property Tax Appeal Board was thus unable to determine the land assessments on a per square foot basis, as with the appellants' comparables.

In support of the subject's improvement assessment, the board of review failed to submit property record cards for the subject or any comparables, or to complete a grid analysis, but did submit screen printouts and handwritten partial descriptions of the subject and three comparable properties. The comparables were described as consisting of two, one-story style brick, stone and frame, or frame dwellings; and one, one and one-half-story style brick, stone and frame dwelling. No ages for the comparables were provided. The comparables were reported to range in living area from 2,238 to 4,360 square feet. Features of the comparables include full or partial basements, one or two fireplaces and garages that contain from 757 to 844 square feet

of building area. No improvement assessment figures were readily discernible from the board of review's evidence, but the handwritten descriptions of the comparables indicated they range from approximately \$36.00 to \$48.00 per square foot of living area.

In support of the subject's estimated market value, the board of review's evidence indicated the same comparables used to support the subject's improvement assessment sold for prices ranging from \$360,000 to \$587,000 or from \$134.63 to \$165.75 per square foot of living area including land.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellants argued unequal treatment in the assessment process regarding both the subject's land and improvement assessments as the first basis of their appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

Regarding the land inequity contention, the Board finds the appellants submitted lot size and land assessment information on four comparable properties located in the subject's subdivision, while the board of review submitted lot sizes for two comparables, but no land assessment information. The appellants' comparables had land assessments ranging from \$0.39 to \$0.51 per square foot of land area. The subject's land assessment of \$0.64 per square foot falls above this range. Therefore, the Board finds a reduction in the subject's land assessment is warranted.

Regarding the improvement inequity contention, the Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellants' comparable 4 because it was nearly 1,000 square feet larger in living area when compared to the subject. The Board gave less weight to the equity comparables submitted by the board of review because no ages for the comparables were provided and their improvement assessments were unclear. The Board finds three of the appellants' comparables were similar to the subject in design, age and most features when compared to the subject, and had improvement assessments ranging from \$31.99 to \$38.53 per square

foot of living area. The subject's improvement assessment of \$40.00 per square foot falls above this range. Therefore, the Board finds a reduction is warranted.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

Regarding the overvaluation argument, the Board finds the parties submitted five comparable sales. The Board gave less weight to the appellants' comparable 1 because it sold in 2003, too long before the subject's January 1, 2006 assessment date to be a reliable indicator of the subject's market value. The Board gave less weight to the board of review's comparables because no sale dates or ages of the comparables were provided. The Board finds the appellant's comparable 3 sold for \$426,826 or \$170.73 per square foot of living area including land. The Board finds one comparable is insufficient to support a claim of overvaluation, although this comparable supports the subject's estimated market value of \$154.20 per square foot of living area including land.

The Board further finds the appellants reported they paid \$85,000 for the subject's lot in April 2004 and \$270,000 for construction of the subject's improvements in August 2005. These amounts total \$355,000. The appellants' petition indicated they acted as general contractors, but provided no market evidence as to the value of this service, nor did they provide a summary of the total cost of the subject's construction. Therefore, the Board finds the appellants have failed to support their overvaluation claim based on recent construction. Finally, the Board finds the appellants reported the subject sold in November 2006 for \$430,000. This sale supports the subject's estimated market value as reflected by its assessment of \$369,010.

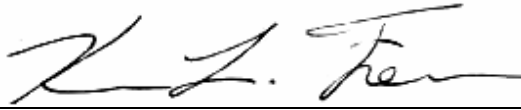
In conclusion, the Board finds the appellants have met their burden of proving assessment inequity by clear and convincing evidence regarding both the subject's land and improvement assessments and a reduction in the subject's assessment is warranted. However, the appellants failed to prove overvaluation by a preponderance of the evidence and a further reduction in the subject's assessment on this basis is not justified.

DOCKET NO.: 06-01843.001-R-1


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.